



**Jet Propulsion Laboratory**  
California Institute of Technology  
4800 Oak Grove Drive  
Pasadena, California 91109-8099  
(818) 354-4321

Attn:

Subject: JPL CPFF Contract No.  
Prime Contract NAS 7-1407  
Billing Instructions

We have requested through our cognizant Defense Contract Audit Agency that arrangements be made for an assist audit of the costs billed by you to the Jet Propulsion Laboratory under the subject contract, which is a subcontract under the NASA Prime Contract with the California Institute of Technology, listed above. It is our understanding that your basic accounting records are kept at the above address, and also that the assist audit will be conducted by your cognizant auditor whose address is:

Defense Contract Audit Agency

We request that your billings be processed in accordance with current government procurement procedures and that you submit the original and three complete copies of your COMMERCIAL invoices to the Jet Propulsion Laboratory, Accounting Section. We will place the invoices in line for immediate provisional payment subject to later audit. Upon receipt of the invoice which you designate to be your "Completion Invoice," together with your Cumulative Claim and Reconciliation, we will forward a copy to your cognizant auditor and request a final audit. Amounts withheld in accordance with provisions of the contract will be processed for payment when appropriate closing documents and/or the Audit Closing Statement are received and reviewed.

As assurance that your invoices have been reviewed by a responsible official within your organization, we would appreciate your adding the following to each invoice:

“By submission of this invoice (either manually or electronically), I represent that to the best of my knowledge and belief the information provided on this invoice is true and correct, and that the charges or costs contained therein are appropriate and in accordance with Contract No. \_\_\_\_\_ with JPL and any contract work orders or other documents issued thereunder.”

\_\_\_\_\_  
(Contractor Official)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

All invoices submitted by you under this contract should be COMMERCIAL type invoices. Billings prepared on a Public Voucher form are not acceptable for payment purposes. The invoices should be numbered in a separate series for proper reference and must contain the following information:

- a. Date of Invoice
- b. JPL Contract Number
- c. Billing Period (For Current Charges)
- d. Direct Labor Hours (Current and Cumulative)
- e. Detail of Indirect Charges by Pool (Name of Pool, Rates, Bases, and Rate Period)

Your billings (or backup detail to billings) should reflect elements of cost as separate line items. Charges for special items of cost, such as special tooling, relocation, subcontract costs, overhead adjustments (for current or prior periods), settlement expenses, etc., should also be listed as separate line items. A suggested format for a typical invoice (or backup to a summary invoice) is attached as Exhibit A. For example, computer print-outs submitted in support of invoices and containing all essential data are acceptable.

If the contract contains two or more distinct and separable phases or divisions of work, separate details should be submitted for each phase or division of work and then accumulated on a “summary” invoice.

Indirect expense rates must be billed at the rates currently approved by your cognizant auditor unless rates are provided in the contract schedule. A copy of the cognizant auditor’s approval document must be submitted with your first invoice. Any subsequent change in indirect expense rates must also be approved by the cognizant auditor.

Each cost invoice should have a column for current costs and a separate column for cumulative costs.

## Special Instructions on Fixed-Fee Claims

SEPARATE INVOICES (original and three copies) shall be submitted for fixed-fee claims. The method used to calculate earned fee must be in accordance with terms of the particular contract (e.g., percentage of work physically completed, or man-hours expended, etc.). The calculation should accompany the billing. Fee invoices based on percentage of work completed shall be attested by an authorized representative of the contractor having knowledge of the physical progress of the work. (Payment of the claimed fee amount is subject to approval of the cognizant JPL representative.)

Unless otherwise approved by the authorized JPL representative, not more than 85% of the total fixed-fee shall be paid prior to completion of all requirements of the subject contract.

Examples of fee invoices prepared in accordance with the above instructions are set forth below:

- a. Fee based on percentage of work physically completed:

### FEE INVOICE

Fee claimed for period from \_\_\_\_\_ to \_\_\_\_\_

1. Total fee per contract:	\$ _____
2. Percentage completion to date:	
3. Earned fee (line 2 times line 1, but not over 85% of allowable fee):	\$ _____
4. Less fee billed on prior invoices	(\$ _____)
5. Fee due this invoice	\$ _____

*(Certification - See Above)*

- B. Fee based on a ratio of hours expended to total hours contracted for:

### FEE INVOICE

Fee claimed for period from \_\_\_\_\_ to \_\_\_\_\_

1. Total fee per contract	\$ _____
2. Hours expended _____ ÷ total hours contracted for _____	_____ %
3. Earned fee (line 2 times line 1, but not over 85% of allowable fee)	\$ _____
4. Less fee billed on prior invoices	(\$ _____)
5. Fee due this invoice	\$ _____

*(Certification - See Above)*

Terms of the contract may necessitate billing of costs in more detail than normally required. For example, if terms of your contract provide for authorization of work by Contractor Work Order (CWO), a breakdown of billings by CWO number will be necessary. If cost control is by JPL job number, cost detail by job number must be furnished with invoices. In each of these examples an allocation of fee billed to CWO level of JPL job number level would also be necessary and

should be furnished with fee billings. Graphic, simplified examples of comprehensive cost and fee invoices and backup schedules based on the above instructions are attached as Exhibit B-1 and B-2. Terms of subject contract will indicate which of the schedules should accompany your invoices.

Questions regarding government-owned tooling, equipment, and material in your possession should be referred to the Supervisor of the Jet Propulsion Laboratory Property Group.

These instructions are intended as an aid rather than as a restriction to a specific billing form. Any format containing the essential information is acceptable. If questions arise with respect to your billing, please do not hesitate to refer them to our office for assistance or clarification.

Ricardo Espinoza  
Acting Supervisor, Contract Audit

Attachments (3)

**EXHIBIT A - EXAMPLE OF A TYPICAL COST BILLING**



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XYZ CORP

INVOICE NO. \_\_\_\_\_

DATE: \_\_\_\_\_

BILLING PERIOD FROM \_\_\_\_\_ TO \_\_\_\_\_

CONTRACT NO. \_\_\_\_\_

CURRENT  
COSTS

CUMULATIVE  
COSTS

DIRECT LABOR HOURS

**MAJOR COST ELEMENTS**

**DIRECT LABOR**

Manufacturing Labor

Engineering Labor

Field Service Labor

**DIRECT MATERIAL**

**OTHER DIRECT CHARGES**

Travel

Subcontracts

Special Tooling

**OVERHEAD ON DIRECT LABOR**

Manufacturing Labor @ \_\_\_\_\_

Engineering Labor @ \_\_\_\_\_

Field Service Labor @ \_\_\_\_\_

**SUBTOTAL**

**GENERAL AND ADMINISTRATIVE EXPENSE @ \_\_\_\_\_**

**TOTAL COST**

**LESS AMOUNT PREVIOUSLY BILLED**

**NET AMOUNT DUE THIS INVOICE**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**EXHIBIT B-1 - EXAMPLE OF A TYPICAL COST INVOICE**  
**INCORPORATING BACKUP SCHEDULE**

*NOTE: Contract number, invoice number and date, and other required information are omitted from the examples. Refer to letter for details.*



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**SUMMARY INVOICE**

Billing Period \_\_\_\_\_

Cumulative Costs Per Schedule _____:	\$ XX
Less: Previously Billed:	<u>  X  </u>
Net Invoice	<u>\$ XX</u>

**SCHEDULE \_\_\_\_\_**

**MAJOR COST ELEMENTS (PHASE 1\*)**

	<u>Current</u>	<u>Cumulative</u>
Direct Labor	\$ XX	\$ XXX
Direct Materials	XX	XXX
(Etc.)	XX	XXX
Overhead	XX	XXX
G&A	<u>XX</u>	<u>XXX</u>
	<u>\$ XXX</u>	<u>\$ XXX</u>

\* Separate schedules for contract phases, major divisions of work, etc.

**COST ANALYSIS BY CONTRACTOR WORK ORDER**

<u>C W O #</u>	<u>D. L. Hours</u>		<u>Total Cost</u>	
	<u>Current</u>	<u>Cumulative</u>	<u>Current</u>	<u>Cumulative</u>
101	X	XX	\$ XX	\$ XXX
102	X	XX	XX	XXX
103	<u>X</u>	<u>XX</u>	<u>XX</u>	<u>XXX</u>
	<u>X</u>	<u>XX</u>	<u>\$ XX</u>	<u>\$ XXX</u>

\* Materials, labor, overhead and all other costs associated with the CWO.

**SCHEDULE \_\_\_\_\_**

**COST ANALYSIS BY JPL ACCOUNT NUMBER**

<u>CWO #</u>	<u>JPL Account Number</u>	<u>Current</u>	<u>Cumulative</u>
XX	XX-XXX-XXXXXX-X-XXXX	\$ X	\$ XX
XX	XX-XXX-XXXXXX-X-XXXX	XXX	XXXX
XX	XX-XXX-XXXXXX-X-XXXX	<u>XX</u>	<u>XXX</u>
		<u>\$ XXX</u>	<u>\$ XXXX</u>

**EXHIBIT B-2 - EAMPLE OF A TYPICAL FEE INVOICE INCORPORATING  
BACKUP SCHEDULES**

*NOTE: Contract number, invoice number and date, and other required information are omitted from the examples. Refer to letter for details.*



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**SUMMARY INVOICE**

Billing Period \_\_\_\_\_

Cumulative Fee Earned	\$ XX
Less Previously Billed	<u>XX</u>
Net Invoice	<u>\$ X</u>

**SCHEDULE** \_\_\_\_\_

**CALCULATION OF EARNED FEE**

1. Total Contract Fee	\$ XXXX
2. Percentage Completion	_____%
3. Fee Earned To Date (2 times 1)	<u>\$ _____</u>
	<u>\$ XX</u>

**SCHEDULE** \_\_\_\_\_

**FEE ANALYSIS BY CONTRACTOR**

<u>CWO #</u>	<u>WORK ORDER</u> <u>D.L. Hours</u>		<u>Total Fee</u>	
	<u>Current</u>	<u>Cumulative</u>	<u>Current</u>	<u>Cumulative</u>
101	X	X	\$ XXX	\$ XXXX
102	XX	XX	XX	XXX
103	<u>X</u>	<u>X</u>	<u>XX</u>	<u>XXX</u>
	<u>X</u>	<u>XX</u>	<u>\$ XXX</u>	<u>\$ XXX</u>

**SCHEDULE** \_\_\_\_\_

**FEE ANALYSIS BY JPL ACCOUNT NUMBER**

<u>CWO #</u>	<u>JPL Account Number</u>	<u>Current</u>	<u>Cumulative</u>
XX	XX-XXX-XXXXX-X-XXXX	\$ X	\$ XX
XX	XX-XXX-XXXXX-X-XXXX	XXX	XXXX
XX	XX-XXX-XXXXX-X-XXXX	<u>XX</u>	<u>XXX</u>
		<u>\$ XXX</u>	<u>\$ XXXX</u>